



## Ohio's LEA Reporting Requirements

### Program Accountability

#### *Roles, Responsibilities and Functions*

Ohio's progress monitoring plan at the Local Education Agency (LEA) level will leverage the Ohio Department of Education (ODE) management infrastructure which has been highly successful in implementing strategic state-wide initiatives. ODE's existing organizational infrastructure has centers and offices devoted to the work themes included in the four application areas whose principal priority will be Race to the Top (RttT) management, support and performance assessment.

The following three ODE centers and an office are tied to RttT's application areas:

1. The Center for Curriculum and Assessment will lead initiatives in the Standards and Assessment Application Area;
2. The Chief Information Officer will lead the initiatives in the Data Systems Application Area;
3. The Center for the Teaching Profession will lead the Great Teachers and Leaders initiative;
4. The Center for School Improvement, will oversee the Turnaround Schools initiatives.

A critical supporting and oversight role is the Assistant Superintendent who serves as the RttT Program Lead who directly reports to the Deputy Superintendent and administers all aspects of the grant, including State coordination, day-to-day operations, resource facilitation, and serving as a liaison to regional personnel working with participating RttT LEAs.

Ohio's proposed management structure and partnership strategy are designed to support LEA implementation of the Ohio reform agenda and the 15 RttT projects. Motivated by RttT's goal to accelerate academic progress for all students, six RttT regions were created in Ohio to efficiently implement systemic changes and reforms statewide.

The RttT team consists of eleven ODE staff members which include the RttT Lead Program Manager, Budget and Accountability Manager, Communications and Outreach Manager, Federal Liaison, and Professional Development Manager, housed at ODE, and six ODE field-based Regional Coordinators. Additionally, as provided for via the RttT grant, sixteen field-based non-ODE Regional Specialists will work in conjunction with the Regional Coordinators to provide direct support for LEAs. An administrative assistant is also assigned to the RttT Office at ODE as an in-kind support. Overall,



these twenty eight professionals will serve as the RttT Delivery Unit and work together to ensure the State and the participating LEAs are successful in fulfilling the transformational requirements of RttT.

### ***Transformation Team Reporting on an LEA SOW***

The ODE/LEA Memorandum of Understanding (MOU) states that “The LEA must participate in progress project notes and submit plans for subsequent years for the RttT grant period.”

Ohio’s LEA monitoring documents will include monthly and annual reports that directly align with the approved Scopes of Work (SOW).

Monthly, LEAs will be required to share their stories with stakeholders in their LEA, ODE and USDOE. The minimum monthly reporting requirements will include:

- ❖ A description of the LEA’s key accomplishments and challenges;
- ❖ An update that addresses if the LEA is on track to meet the targets and timelines associated with the activities outlined in its SOW. If the LEA is not on track in any specific area, the LEA will identify the strategies that will be employed to meet its goals and performance measures;
- ❖ Discuss what resources, if any, including support from ODE related personnel, are necessary for the LEA to achieve its goals.

In order to fulfill the USDOE progress monitoring requirements, ODE will require participating LEAs to submit a monthly progress monitoring report. In an effort to be responsive to the LEAs, ODE has created an optional template for the required monthly progress monitoring report that allows the LEA to monitor internal progress, tracking and reporting for the LEA Transformation Team members, external stakeholders, and the ODE RttT Delivery Unit (Please see the attached template). Should an LEA elect not to use the ODE optional template for monthly progress monitoring, the LEA must incorporate the elements of the ODE optional template into their monthly report that aligns with the approved LEA SOW.

The monthly reports will be reviewed by RttT Regional Coordinators every month and if a corrective action is required, the coordinators will work with other RttT Delivery Unit personnel to provide the necessary resources and additional reviews to ensure the LEA is in compliance with their SOW.

The monthly reports will be compiled by each LEA to produce their required annual report which will be reviewed by ODE personnel. Annually, LEAs will submit a report on their LEA SOW and budget through SharePoint, a web-based data repository. For year 1 reporting, LEAs will provide either a



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progress monitoring narrative or a reporting template adopted by the LEA that demonstrates progress monitoring on their RttT activities and goals. For years 2-4, LEAs are required to monitor progress via the optional ODE template and/or an approved progress monitoring report at the LEA level.

LEAs are required to submit an updated SOW and a budget template annually for continued participation in Ohio's RttT strategy. Thereafter, ODE personnel will provide oversight by participating in a RttT Reader Week in which a review of the LEA's SOW will occur to insure the LEA is in compliance with the RttT grant application criteria. If an LEA's SOW has been fully approved, ODE personnel will only read the narrative portion as submitted. If an LEA's SOW is "approved with conditions", ODE personnel will review those application areas as indicated under the "approved with conditions" section before an LEA can access continued funding. An LEA Scope of Work Review document will be produced by ODE personnel as applicable and provided to each participating LEA.

### **LEA Budget Accountability**

LEA budgets must be analyzed and approved by the RttT Budget/Accountability Manager who will ensure that the fiscal budget and expenditures completely align to the processes, priorities and performance goals designated within the approved budget of the LEA and adhere to all applicable federal requirements, including all proposed budget amendments, if applicable.

Overall, the Budget/Accountability Manager is responsible for the management and oversight of all federal funds for the RttT grant ensuring effective budgeting, accounting, financial reporting, auditing and financial analysis for RttT funds. Such functions are fulfilled in cooperation with other offices and personnel at ODE as required. The Budget/Accountability Manager will establish the budget process and planning, reporting and tracking procedures of RttT projects, monitoring of spending plans, purchasing, financial reporting and analysis, and implementation processes to track budgetary expenses, all while ensuring that all RttT systems and processes are in compliance with agency, state and federal policies, procedures and regulations.

The Comprehensive Continuous Improvement Plan (CCIP) is the designated financial management system that will be used to track the allocations of the RttT federal funds, provide complete financial reporting, contain reliable budget data, provide budget reconciliation, ensure internal controls on cash flow management and monitor all functions and fiduciary activities related to the fiscal operations when utilizing RttT funds. Source documentation (e.g. cancelled checks, paid bills, payroll



and labor records, contracts and related expense documentation) shall serve as a compliment to the activity tracked and recorded in the CCIP. RttT budgets shall be loaded into CCIP annually, on or before July 1<sup>st</sup>. The RttT funding year shall be July 1<sup>st</sup> through June 30<sup>th</sup>, with exception to Year 1, which shall be August 24<sup>th</sup> through June 30<sup>th</sup>. LEAs will request RttT funds via the CCIP using the required Project Cash Request (PCR) or the draw down process. Each PCR is currently capped at 10%. All PCRs higher than 10% will be reviewed and approved by the ODE grants management team. Cash draw downs will only occur when expenditures or expenses are incurred by the LEA.

The CCIP will contain the approved budget allocations, revised budget, carryover of funds, cash requests and final expenditure reporting. The CCIP contains a three-level approval process at both the LEA and the State level. The intention of three levels of approval within the LEA and State is to ensure accuracy, both programmatically and fiscally.

Monitoring of the RttT participants will be conducted by the RttT Delivery Unit, in coordination with the ODE Office of Federal and State Grants Management. The on-site monitoring process will involve eight specific areas including:

1. Pre-fieldwork Procedures (7 items in this review)
2. Activities Allowed and Un-allowed/OMB Cost Principles/Eligibility (8 items in this review)
3. Cash Management (5 items in this review)
4. Period of Availability (2 items in this review)
5. Equipment and Procurement (7 items in this review)
6. Matching, Maintenance of Effort and Supplement Not Supplant (5 items in this review)
7. Reporting (6 items in this review)
8. Post-fieldwork Procedures (5 items in this review)

The RttT participants selected for the on-site monitoring review program may be chosen based upon various criteria such as: (a.) CCIP draw downs or cash requests equaled 40% or greater in one year; (b.) requested budget amendment revision that was either greater than \$100K or 10% of the four-year total grant in first year; (c.) scheduled to receive more than 50% of total funds in first year; or (d.) falls within the top three LEAs within their RttT region for receiving funds in first year. A detailed description of the monitoring procedures can be reviewed in the attached document entitled "On-Site Monitoring Review Program". ODE intends to review all participating LEAs at least once during the 4-year grant period.



## LEA Reporting Requirement Calendar 2011-2014

Year 1 Activities	Timeline	Intended Audience	Responsible Party
LEA SOW and a budget template for Year 2 RttT	June 2011	Participating RttT LEAs' stakeholders	Participating RttT LEAs and ODE-RttT personnel
Reader Week to review LEAs' SOW and ensure compliance with RttT's grant application criteria	June 2011	Participating RttT LEAs	ODE-RttT personnel
Complete commitments in the LEA SOW Year 1 RttT	June 2011	Participating RttT LEAs' stakeholders	Participating RttT LEAs and ODE-RttT personnel
LEA submit CCIP Final Expenditure Report (FER) for Year 1 RttT	July 2011-Sept. 2011	Participating RttT LEAs	Participating RttT LEAs and ODE Grants Management personnel
Provide monthly progress monitoring reports	CY 2011	Participating RttT LEAs' stakeholders	Participating RttT LEAs



Year 2 Activities	Timeline	Intended Audience	Responsible Party
LEA SOW and a budget template for Year 3 RttT	June 2012	Participating RttT LEAs' stakeholders	Participating RttT LEAs and ODE-RttT personnel
Reader Week to review LEAs' SOW and ensure compliance with RttT's grant application criteria	June 2012	Participating RttT LEAs	ODE-RttT personnel
Complete commitments in the LEA SOW Year 2 RttT	June 2012	Participating RttT LEAs' stakeholders	Participating RttT LEAs and ODE-RttT personnel
LEA submit CCIP Final Expenditure Report (FER) for Year 2 RttT	July 2012-Sept. 2012	Participating RttT LEAs	Participating RttT LEAs and ODE Grants Management personnel
Provide monthly progress monitoring reports	CY 2012	Participating RttT LEAs' stakeholders	Participating RttT LEAs



Year 3 Activities	Timeline	Intended Audience	Responsible Party
LEA SOW and a budget template for Year 4 RttT	June 2013	Participating RttT LEAs' stakeholders	Participating RttT LEAs and ODE-RttT personnel
Reader Week to review LEAs' SOW and ensure compliance with RttT's grant application criteria	June 2013	Participating RttT LEAs	ODE-RttT personnel
Complete commitments in the LEA SOW Year 3 RttT	June 2013	Participating RttT LEAs' stakeholders	Participating RttT LEAs and ODE-RttT personnel
LEA submit CCIP Final Expenditure Report (FER) for Year 3 RttT	July 2013-Sept. 2013	Participating RttT LEAs	Participating RttT LEAs and ODE Grants Management personnel
Provide monthly progress monitoring reports	CY 2013	Participating RttT LEAs' stakeholders	Participating RttT LEAs



Year 4 Activities	Timeline	Intended Audience	Responsible Party
Reader Week to review LEAs' SOW and ensure compliance with RttT's grant application criteria	June 2014	Participating RttT LEAs	ODE-RttT personnel
Complete commitments in the LEA SOW Year 4 RttT	June 2014	Participating RttT LEAs' stakeholders	Participating RttT LEAs and ODE-RttT personnel
LEA submit CCIP Final Expenditure Report (FER) for Year 4 RttT	Nov. 2014	Participating RttT LEAs	Participating RttT LEAs and ODE Grants Management personnel
Provide monthly progress monitoring reports	CY 2014	Participating RttT LEAs' stakeholders	Participating RttT LEAs